CHAPTER XXI—DEPOSITS.

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The rules contained in this Chapter are supplementary to those given in Chapter XIII.

Revenue and Judicial Deposits.

402. Each item of deposit received must at once be entered in a register in Form 40 and numbered. There should be separate registers for Revenue and Judicial deposits, a separate series of numbers being given for each register beginning anew each year. The Treasury Officer will carefully check the amount and particulars of each entry (*vide* Art. 212) and then set his initials in the proper column against it. The daily total will be carried from each register to the Cash Book.

NOTE.—The entry in the column "Nature of deposit" should be sufficiently clear to explain why the amount is deposited.

403. (a) Every item must be recorded in the name of the person from whom, not that of the Government officer through whom, it is received; it must be passed through the accounts, even though repaid on the day of receipt, and be kept distinct, however small it be, till finally disposed of, never being consolidated with others.

(b) When deposits are made by one party, to be repaid to another party the name of the second party should be clearly stated in the column "Nature of deposit" so as to prevent the sum being refunded to the Depositor.

NOTE.—Receipt Orders in the case of 'Judicial Deposits' are issued by the Nazir of the Court under his own signature, the nature of the deposit, the name of the party, the number of the case and the amount tendered being therein clearly stated.

404. The rules regarding repayments and the form of voucher required are contained in Chapter XIII.

NOTE.—Cheques for repayments of Judicial Deposits which should state the amount to be paid, the name of the payee and the number of the receipt order and suit to which it relates, are signed by the Judge or Munsiff. A separate cheque will be issued for each individual deposit or part thereof according to the rules issued by the Chief Court. No cheques purporting to withdraw from more than one deposit item and referring to more than one receipt order will therefore be cashed by the treasury.

405. When a deposit is adjusted by transfer to some head of account, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted both in the register of receipts and in the register of repayments, and it should be separately entered in the register of transfer transactions. The voucher submitted with the list of repayments which should be in Form 91 will clearly state these facts under the signature of the Treasury Officer and should be signed by the officer who ordered the acceptance of the deposit.

NOTE.—When several items of the same nature are transferred on one day, they may be included in one voucher, but transfers effected on different days should not be entered on the same voucher. These vouchers should be forwarded to the Comptroller with the monthly accounts.

406. (*a*) The Deposit registers, both of receipts and repayments, are written up like other subsidiary registers maintained in the treasury, so that both the office copy and the extract registers to be sent to the Comptroller may be simultaneously ready.

(*b*) The office copy of the Deposit Receipt Registers, which will be in Form 40, will contain four columns for posting repayments under the Treasury officer's initials besides two columns for totals, etc. The extract to be sent to the Comptroller, which will be in Form 41, will contain the first five columns of the office copy besides money columns on both sides for posting repayments in the Comptroller's office, totals etc.

(*c*) Each deposit should be exactly confined to its own cage, as repayments have to be detailed against it.

NOTE.—Voucher numbers should invariably be noted in the repayment register as well as on the voucher itself to facilitate check.

Personal Deposits.

407. Receipts and payments in respect of which the special permission of the Comptroller has been obtained for opening a banking account with the treasury should be recorded in personal ledgers in Form 92.

408. A sufficient number of sheets should be bound up into a volume, and successive sets of pages assigned to the several accounts; it is not necessary to transfer the accounts to a new volume with a new year; but if there be no page available when it is necessary to open a new account or carry forward an old one, all unclosed accounts should be simultaneously carried forward to a new volume.

409. Every personal account will thus have its own ledger page, the form of which provides, in addition to columns for date

of transaction and number of cheque, one column for receipts, one for payments, and a third to show the balance after each transaction, with space for the Treasury Officer's initials. Herein the receipts are entered in regular order without being numbered; similarly the disbursements made, not from any one particular item, but from the aggregate balance in hand, are entered as they are made, without further remark.

410. The Treasury Officer's duty is simply to see that the withdrawals are made only on cheques signed by the responsible administrator which are current for three months from the date of issue, and that the withdrawals never exceed the balance on hand.

411. From these ledgers, the daily totals of receipts and payments will be carried into the register of personal deposits (Form 93) from which again the aggregate daily total will be carried to the cash book.

412. A monthly return (in Form 94) showing the totals only of receipts and repayments on each personal deposit account is sent along with the monthly accounts; the totals of the two columns, (receipts of the month and payments of the month) alone will be traceable in the cash accounts. The monthly totals brought out on this form should be the same as those brought out by summation of the daily total columns of Form 93.

413. The charges exhibited in Form 94 will be supported by the original paid cheques which should not be given up after payment.

414. The personal deposit account of Civil Courts will stand in the name of the presiding Judge of the Court and such officer will sign every receipt order with which a deposit is made and every cheque on which payment is made. The deposits should not be received, or repayments made without the presentation of the Pass Book prescribed by the Chief Court. The Pass Book should be returned after each transaction. It should be balanced monthly, and the balance written in words as well as in figures.

Public Works Deposits.

415. The treasury will maintain no detailed accounts of these deposits but will credit them to the head "Public Works Deposits." Repayments of these deposits, which will be made by means of pass orders, will be debited to 'Public Works Bills payable.' The pass orders will be accompanied by repayment vouchers in Form 39, which will give reference to the number

and date of the original deposit in the register of deposits kept by the Public Works Officer concerned.

Plus and Minus Memoranda.

416. A *plus and minus* memorandum for the whole district, showing the opening balance, receipt, repayment, and closing balance, under each head of deposits, including personal deposits, must be submitted along with the monthly accounts. As this balance should always equal the aggregate of repayable deposit balances upon the deposit registers, it has to be reduced in the July return by the amount reported for lapse under Article 223.